

IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION

John D. West, on Behalf of Himself and	)	
All Other Persons Similarly Situated,	)	
Plaintiffs,	)	Case No. 1:02-CV-0001
	)	
v.	)	
	)	
AK Steel Corp. Retirement Accumulation	)	District Judge Sandra S. Beckwith
Pension Plan,	)	
– and –	)	
AK Steel Corporation Benefit Plans	)	Magistrate Judge Timothy S. Black
Administrative Committee	)	
Defendants.	)	

**PLAINTIFFS' REVISED DAMAGES CALCULATIONS**

Plaintiffs herewith respectfully submit a new affidavit from their damages expert, Michael Libman, with revised exhibits containing Mr. Libman's final calculations of the underpayments for all Class Members. The new affidavit and exhibits were made necessary by the following facts:

- Plaintiffs' previous submissions on damages<sup>1</sup> provided calculations for the 1,257 Class Members who had received their lump sum payments of retirement benefits through August 1, 2004.<sup>2</sup>
- After Plaintiffs' prior submissions on damages, Defendants provided data on the Class Members who had received their lump sum payments of retirement benefits after August 1, 2004, and through the Class' ending date of April 1, 2005.<sup>3</sup>

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<sup>1</sup> Please see Plaintiffs' submissions in mid-October of 2004 at Docs. Nos. 60-63.

<sup>2</sup> Affidavit of Michael L. Libman Executed on October 12, 2004 (filed Oct. 15, 2004) at ¶ 7; Affidavit of Michael L. Libman Executed on June 22, 2005 (filed June 22, 2005) at ¶ 2.

<sup>3</sup> Declaration of Class Counsel Attesting to Completion of the Rule 23 Class Notice Process and to Defendants' Confirmation of the Integrity of the Class Roster (filed June 22, 2005) (hence, "Declaration of Class Counsel") at 3-4; Affidavit of Michael L. Libman Executed on June

- The Class' final membership of 1,313 individuals was not determined until the completion of the Rule 23 class notice process, which process just concluded.<sup>4</sup>
- Mr. Libman's new affidavit and Revised Exhibits 1, 3, 4 and 5 reports his results and damages calculations for the whole of the 1,313-member Class.

Respectfully submitted,

s/ Thomas R. Theado  
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22, 2005 (filed June 22, 2005) at ¶¶ 5-7 and 10.

<sup>4</sup> Declaration of Class Counsel at 1-3 .

### **CERTIFICATE OF SERVICE**

I hereby certify that on June 22, 2005, I electronically filed the foregoing with the Clerk of the Court using the CM/ECF system, which will send notification of such filing to the following:

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I hereby certify that I have mailed by United States Postal Service the document to the following non-CM/ECF participants:

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